Gen.
Wahr

INDEX

PAGE

Accountancy as a Profession: What Opportunities Does It Offer for a Professional Career? J. Hugh Jackson 161
Accountant and the Law, The. J. Harry Covington 267
Accountant's Duty to Uncover Questions of Law, The. Harold Dudley Greeley 23
Accounting Bases for Determining It, Taxable Income and. George O. May 248
Accounts of Fire-Insurance Companies, Audits of. Felix Hebert 81
American Institute Examinations. A. J. Lynn 180
American Institute of Accountants Examinations, November, 1925 401
American Institute of Accountants, Report of the President of the. John B. Niven 241
Associations, Building and Loan. L. U. Crawford 15
Associations, Building and Loan. J. G. Reis 418
Audits of Accounts of Fire-Insurance Companies. Felix Hebert 81

Basis for Property Acquired for Stock. John W. Roberts 100
Board of Tax Appeals and the Certified Public Accountants, The. J. G. Korner, Jr. 321
Board of Tax Appeals, Practice Before the United States. J. G. Korner, Jr. 1
Book Reviews:
Accountants' Reports 228
Accounting 389
Accounting for the Petroleum Industry 74
Complete Practical Income Tax 387
Dominion Income-Tax Relief 75
How to Read a Financial Statement 388
How to Read the Balance-Sheet of a Commercial Concern 74
Income Tax and Super Tax, Law and Cases 232
Inventory Practice and Material Control 228
Investment Banking in England 473
Investment Trust, The 473
Municipal Budgets and Budget Making 227
Profession of an Accountant, The 390
Retail Buying 387
Retail Merchandising Planning and Control 474
Retail Method of Inventory, The 230
Simplified School Accounting 227
Statistics as Applied in Business 230
Student's Guide to Executorship Accounts 74
Budget, Why the? Walter F. Vieh 173
Building and Loan Associations. L. U. Crawford 15
Building and Loan Associations. J. G. Reis 418
By-products, Co-products and Joint Products. H. L. Ducker 276

PAGE

Certified Public Accountants, The Board of Tax Appeals and the. J. G. Korner, Jr. 321
Companies, Audits of Accounts of Fire-Insurance. Felix Hebert 81
Co-products and Joint Products, By-products. H. L. Ducker 276
Correspondence:
- Accountants and the Law 154
- Accrual Accounting and Reserves in Tax Practice 470
- An Answer Explained 384

Current Literature 76, 155, 234, 314, 395, 475

Development of Modern Practice. W. C. Heaton 108

Editorials:
- Accountancy in Brief 200
- Accountancy in Glasgow University 293
- Accountants and Inventory Values 191
- Accountant's True Sphere, The 190
- Administration and Tax Reform, The 195
- Annual Meeting of Institute 42, 190
- Bank Certificates, Some 43
- Board Members Not Prophets 42
- But What is the Line of Demarcation? 193
- Cause and Effect 447
- Changing Times, The 442
- Comparative Value of Investments 358
- Conservative Profession, A 287
- Consolidated Balance-sheets 37
- Credit is Given for Knowledge 116
- Definitions Once More 360
- Development of Consolidated Statements 39
- Differences of Standards 290
- Explaining a Rule 362
- "Give us the Facts" 40
- Going from Bad to Worse 111
- Heretical Opinion, An 196
- Institute and the Public 118
- Institute Rejects an Amendment, The 355
- International Congress of Accountants, An 445
- Italian Debt, The 444
- Jurisdiction of Board of Tax Appeals 194
- Law of Evidence, The 114, 192
- Legislative Draftsmen are Needed 112
- Liberal Proposition, A 293
- Loose Wording Confuses 113
- Market Rampant, The 443
- Marshall Reminiscences, The 362
- Meaning of a Word, The 117
- Modern Position Defined 37

PAGE

New Laws in Illinois 198
Not Altogether a Party Matter 442
Not Conflict but Accord 358
Old Offender Exhumed, An 44
Question of Principle, A 357
Question of Reciprocity, The 290
Reasons for Present Procedure 41
Room for All 289
Situation is Changed, The 355
Some Knowledge of Law Required 41
Some of the Reasons 357
Spread of Ethical Rules 291
Statements of Borrowers 445
Status of Examination Answers 115
Subject is Important, The 292
Taking Stock 286
Tax Experts Not All American 199
This is not Coventry, And 111
Trumbull Steel Co. Case, The 288
When Privacy is Outraged 110
Where the Blame Rests 110

Examinations in Law, Institute. Spencer Gordon 145
Examinations, American Institute of Accountants, November, 1925 401

Fire-Insurance Companies, Audits of Accounts of. Felix Hebert 81

Income and Accounting Bases for Determining It, Taxable. George O. May 248
Income, Taxable. Arthur A. Ballantine 349
Income-tax Department. Edited by Stephen G. Rusk. 45, 119, 202, 295, 364, 448
Income-tax Return, Patents in the. H. A. Toulmin, Jr. 183
Institute Examinations in Law. Spencer Gordon 145
Investments. F. W. Thornton 329

Joint Products, By-products, Co-products and. H. L. Ducker 276

Law, Institute Examinations in. Spencer Gordon 145
Law, The Accountant and the. J. Harry Covington 267
Law, The Accountant's Duty to Uncover Questions of. Harold Dudley Greeley 23
Loan Valuation Simplified, Some Problems in. Edward Fraser 438

Oleomargarine Industry, The. Sidney S. Bourgeois 337

Patents in the Income-tax Return. H. A. Toulmin, Jr. 183
Practice Before the United States Board of Tax Appeals. J. G. Korner, Jr. 1

PAGE

Practice, Development of Modern. W. C. Heaton 108
President of the American Institute of Accountants, Report of the. John B. Niven 241
Problems in Loan Valuation Simplified, Some. Edward Fraser 438
Property Acquired for Stock, Basis for. John W. Roberts 100

Report of the President of the American Institute of Accountants. John B. Niven 241

Stock, Basis for Property Acquired for. John W. Roberts 100
Students' Department. Edited by H. A. Finney. Assisted by H. P. Baumann.
American Institute of Accountants Examinations, May, 1925
Accounting Theory and Practice 54, 131, 134, 214, 301
Auditing 220
Analysis of Statements 371
Determining Effective Rates of Bonds 454
Statement of Application of Funds 305, 464

Tax Appeals and the Certified Public Accountants, The Board of. J. G. Korner, Jr. 321
Tax Appeals, Practice Before the United States Board of. J. G. Korner, Jr. 1
Taxable Income and Accounting Bases for Determining It. George O. May 248
Taxable Income. Arthur A. Ballantine 349

United States Board of Tax Appeals, Practice Before the. J. G. Korner, Jr. 1

Why the Budget? Walter F. Vieh 173